

# Submitting Tax Code Changes

Idaho State Tax Commission  
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## Section 1

### General Information

- Taxing district changes are to be recorded, and submitted, to the Idaho State Tax Commission to ensure they meet Idaho State mapping guidelines.
- There are many codes and rules that govern various taxing districts. For specific information, about Idaho mapping laws for tax districts and other entities, click on [Idaho Code section 63-215](#) and [IDAPA rule 225](#).
- Some common questions and answers, regarding submission of taxing district changes, are presented on the following pages.

## Section 2

### When do I submit changes to the Idaho State Tax Commission?

- Documents are required to be sent to the Idaho State Tax Commission within 30 days of the effective date (date ordinance is signed). **DO NOT HOLD THEM UNTIL THE END OF THE YEAR!!!**
- At the end of the calendar year, documents must be signed no later than **December 31** to be included in the following year's tax changes.
- At calendar year-end, the documents are to be sent to the Idaho State Tax Commission no later than **January 10** to be included in the following year's tax changes.
- It is highly recommended that documents be mailed by return receipt, certified mail, or other traceable shipping system.

## Section 3

### **When I send in a legal description, should it only describe the area, or describe the entire district?**

- The legal description and map should only describe the changed area.
- If the county, city, or taxing district would like the Idaho State Tax Commission to map the entire district boundary, an audit of the entire boundary should be requested.

## Section 4

### **What is an audit?**

An audit is the review of a taxing district's boundary, by comparing the existing boundaries, to all legal descriptions sent by the taxing district and received by the Idaho State Tax Commission.

- If there are questions about a taxing district boundary, an audit of the boundary may be requested.
- To request an audit, send a cover letter requesting an audit of the boundary **along with** copies of all historic legal descriptions, ordinances, and maps of the district to the Idaho State Tax Commission.
- Most of the current tax code areas were traced from old hand-drawn maps; the new areas are accurately mapped in the computer by coordinate geometry. This results in confusion.
- Old annexations, previously accepted, do not need to meet the 1:5000 closure rules.
- When you request an audit, the taxing district is mapped using the new computer technique, thus the Idaho State Tax Commission can correct errors. The more audits we complete, the more accurate we will make the Tax Code Maps.

## Section 5

### **The most common reasons documents are not accepted.**

- The Ordinance or Meeting minutes are not signed or dated.
- The Ordinance or Meeting minutes are signed or dated too early (not within the last 30 days).
- The year-end documents are signed too late (deadline December 31).
- The documents are mailed too late (deadline January 10) for year-end submission.
- The legal description is not legible.
- The legal description and map have no tie to a section corner.
- The legal description does not close within 1:5000.
- The map does not match the legal description. In such a case, we do not know if the map or legal description is correct.
- A city annexation is not contiguous, or is only attached by a shoestring.
- The map does not have bearings and distances marked on each traverse leg of the changed area.

## Section 6

### **We already map all of our changes in the computer. Can we submit our digital changes to the Idaho State Tax Commission?**

- Yes, as a supplement only. You can submit your computer taxing district change data **in addition** to the original documentation requirements, but **Not In Lieu Of**,
- The Tax Commission must receive the original signed ordinance.
- We can use your digital data file if:
  - a. your file is georeferenced to the northing and easting coordinates in State Plane Projection, or
  - b. NAD 1983 datum in US Survey foot units.
- The tied section corner(s) have been geodetically surveyed and x, y coordinates are supplied, **or**, use section corner x, y coordinates supplied at no charge by the US BLM in the Geographic Coordinate Database (GCDB), at [www.blm.gov](http://www.blm.gov).
- The digital vectors are in:
  - a. GIS .shp or .e00 format or,
  - b. CAD .dxf format.
- Your ordinance, supporting documents, legal description and map are to be in a
  - a. .doc,
  - b. .pdf,
  - c. .tif, or
  - d. .jpg format.

Files can be e-mailed to [gis@tax.state.id.us](mailto:gis@tax.state.id.us). Please telephone (208) 334-7750 to confirm that your digital submission was received. You should also receive a reply to your submission by return e-mail.